

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY – CAMDEN VICINAGE**

CITY SELECT AUTO SALES, INC,	)	
individually and as the representative of	)	
a class of similarly-situated persons,	)	
	)	
Plaintiff	)	
	)	
v.	)	No. 13-cv-04595-NLH-JS
	)	
BMW BANK OF NORTH AMERICA,	)	
INC., BMW FINANCIAL SERVICES NA,	)	
LLC, CREDITSMARTS CORP., and	)	
JOHN DOES 1-12,	)	
	)	
Defendants.	)	

**PLAINTIFF'S REPLY IN OPPOSITION TO REQUIRING SETTLEMENT  
CLAIMANTS TO PROVIDE TAX INFORMATION ON THEIR CLAIM FORM**

The BMW Defendants acknowledge that the payments to claimants in this settlement will fall below the IRS threshold of \$600 for requiring a W-9—thus Social Security numbers or tax ID numbers—which means it is unnecessary to burden or scare claimants with requiring them to provide their tax ID numbers as part of submitting a claim in a lawsuit they know nothing about. But the BMW Defendants contend that forcing claimants to provide the information is necessary because they, the BMW Defendants, might have made (or will make) separate, unrelated payments to members of the class based on ongoing business, and that those payments will exceed \$600. Obviously, the BMW Defendants must *already* have tax ID numbers for companies with which they do business, so they can issue 1099 forms each January, so the tax ID numbers are not needed now those purposes.

And, the issue is a non-issue here because, as the attached declaration by the Settlement Administrator demonstrates, Qualified Settlement Funds (“QSF”) such as the Settlement Fund here are themselves separate payors with unique tax IDs. Declaration of Dorothy Sue Merryman, attached as Exhibit A, ¶¶ 5-7. Therefore, payments from the QSF are not combined with anything else to hit the IRS threshold. Thus, the Settlement Administrator does not need the information Defendants urge the Court to require. If the Settlement Administrator requires additional information before issuing a check, the claim forms already require the claimant’s provision of contact information, such as telephone number and email address.

Plaintiff opposes the tax information requirement on claim forms because it can deter claims either because people fear providing that their social security numbers/tax ID numbers will lead to identity theft or because of the additional burden of locating a tax ID number when providing it is unnecessary. Ultimately, if the BMW Defendants want tax information from class members who happen to do other business with them, they should get the information through their other transactions. There is no need to require it in this settlement.

Respectfully submitted,

CITY SELECT AUTO SALES, INC.,  
individually and as the representative  
of a class of similarly-situated persons,

By: /s/ Alan C. Milstein

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**CERTIFICATE OF E-FILING AND SERVICE**

I hereby certify that on April 9, 2019, I electronically filed the foregoing using the Court's CM/ECF System, which will send notification of such filing to all counsel of record.

/s/ Alan C. Milstein